

**IN THE SPECIFICATION**

Please insert the following at page 3, line 30, after "field region."

*A1*  
For example, to manufacturing an SOI substrate, a sacrificial blocking layer pattern is formed on a silicon substrate. The sacrificial blocking layer pattern defines and covers an active region. First oxygen ions are introduced at a first energy and at a first dose into a surface of said silicon substrate, using the sacrificial pattern as a mask, to form a first oxygen-ion-injected region in the silicon substrate. Second oxygen ions are introduced at a second energy and a second dose to form a second oxygen-ion-injected region in an upper portion of the silicon substrate uncovered by said sacrificial blocking layer pattern. The second energy and the second dose are less than the first energy and the first dose, respectively. The first and second oxygen-ion-injected regions form a field region that surrounds and isolates the active region.

Please replace the paragraph beginning on page 6, line 6 with the following:

*A2*  
The preferred process conditions for the first oxygen ion injecting process and for a device having a critical dimension of  $0.21\mu m$  are as follows. The ion injection is implemented with  $^{32}O_2+$  ionized oxygen at an energy range of about 60-80KeV and at a first dose range of about  $1\times 10^{18}$ - $8\times 10^{18}\text{cm}^2$ . For a different device, different process conditions should be applied. For example, for a device having a dimension of about  $0.14\mu m$  or less, an ion injecting process is performed at an energy of about 60KeV, which is less than the energy required for the device having a critical dimension of  $0.21\mu m$ , and at a dosage of about  $1\times 10^{18}$ - $8\times 10^{18}\text{cm}^2$ .

Please replace the paragraph beginning at page 6, line 31 with the following:

*P3*  
The second oxygen ion injecting process is preferably implemented with  $^{32}O_2+$  ionized oxygen, at an energy range of less than 20KeV and at a second dose range of about  $1\times 10^{18}$ - $8\times 10^{18}\text{cm}^2$ . In addition, during the first and the second ion injecting processes, ions are injected perpendicular to the substrate. That is, the ion injecting angle is between approximately  $0^\circ$  and  $10^\circ$  during the first and second oxygen ion injecting processes.